CITY of REGINA FINANCIAL REPORT

1985

THE CITY OF REGINA
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1985

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REGINA CITY COUNCIL 1985

His Worship L. P. Schneider

Councillor G. Helmsing
Division 1

Councillor T. Cholod
Division 2

Councillor M. Hanley
Division 3

Councillor D. Hamilton
Division 4

Councillor B. Gray
Division 5

Councillor R. Langgard
Division 6

Councillor W. J. McKeown
Division 7

Councillor D. Archer
Division 8

Councillor D. Hincks
Division 9

Councillor B. Wells
Division 10

REGINA
CITY OFFICIALS
1985

B. G. Brown
Assistant City Manager
Operations

W. McKim
Acting City Manager

D. A. Fisher
Acting Assistant City Manager
Administration & Planning

M. J. Cooney
Director of Assessment

G. C. Burns
Director of Buildings
and Properties

G. R. Day
Acting City Clerk

D. R. Power
City Comptroller

D. Jesse
Director of
Economic Development

E. C. Allin
Fire Chief

Dr. P.A. Hutchison
Medical Health
Officer

L. Shaw
City Solicitor

J. Spencer
Director of Parks
and Recreation

N. Krasko
Administrator of
Pensions and Benefits

C. Gouthro
Director of
Human Resources

P. C. Davies
Director of Planning

T. R. Savage
Chief of Police

L. D. Schnell
Director of Public
Works and Engineering

L. J. Katchuck
Director of Purchasing

J. H. Schneider
Director of Transit

R. W. Garvey
Acting City Treasurer

CITY COMPTROLLER'S REPORT

To: His Worship the Mayor
and Members of City Council

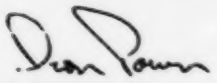
I am pleased to present the Financial Report for the City of Regina for the year ended December 31, 1985. The Report consists of the combined balance sheet, statement of revenues, expenditures and changes in fund balances, statement of changes in financial position for the operating, capital, sinking fund, general investment fund and trust funds along with their supporting statements and schedules. Also included is a copy of the 1985 audited financial statement of the Regina Public Library Board.

Gross revenues for the General Operating Fund totalled $125,151,000 and gross expenditures totalled $127,604,000 which together with the fund balance of $2,864,000 brought forward from 1984 resulted in a fund balance of $411,000 as at December 31, 1985. Taxes and licenses and contributions and grants provided 68% of the total revenues. Protective services, transportation services and general government services are 33%, 14% and 14% respectively of the total expenditures. These functions require the majority of the City's operating budget. Other financial highlights are provided on pages 6 and 7 of this report.

The City of Regina's economy has demonstrated a gradual but steady growth over the past year. In 1985, 3,009 building permits were issued, down 6% from 1984, however urban dwelling starts stood at 1,189, up 6% from 1984. The City's inflation rate of 3.7% was below the national average of 4.4%. Other important economic highlights are presented on page 5 of this report.

I take pleasure in acknowledging the co-operation and assistance received from Department Heads and other officials of the City and the management and staff of the Comptroller's Department and Treasurer's Department for their co-operation and assistance throughout the report preparation and audit process.

Respectfully submitted,



D. R. Power, C.A.
City Comptroller

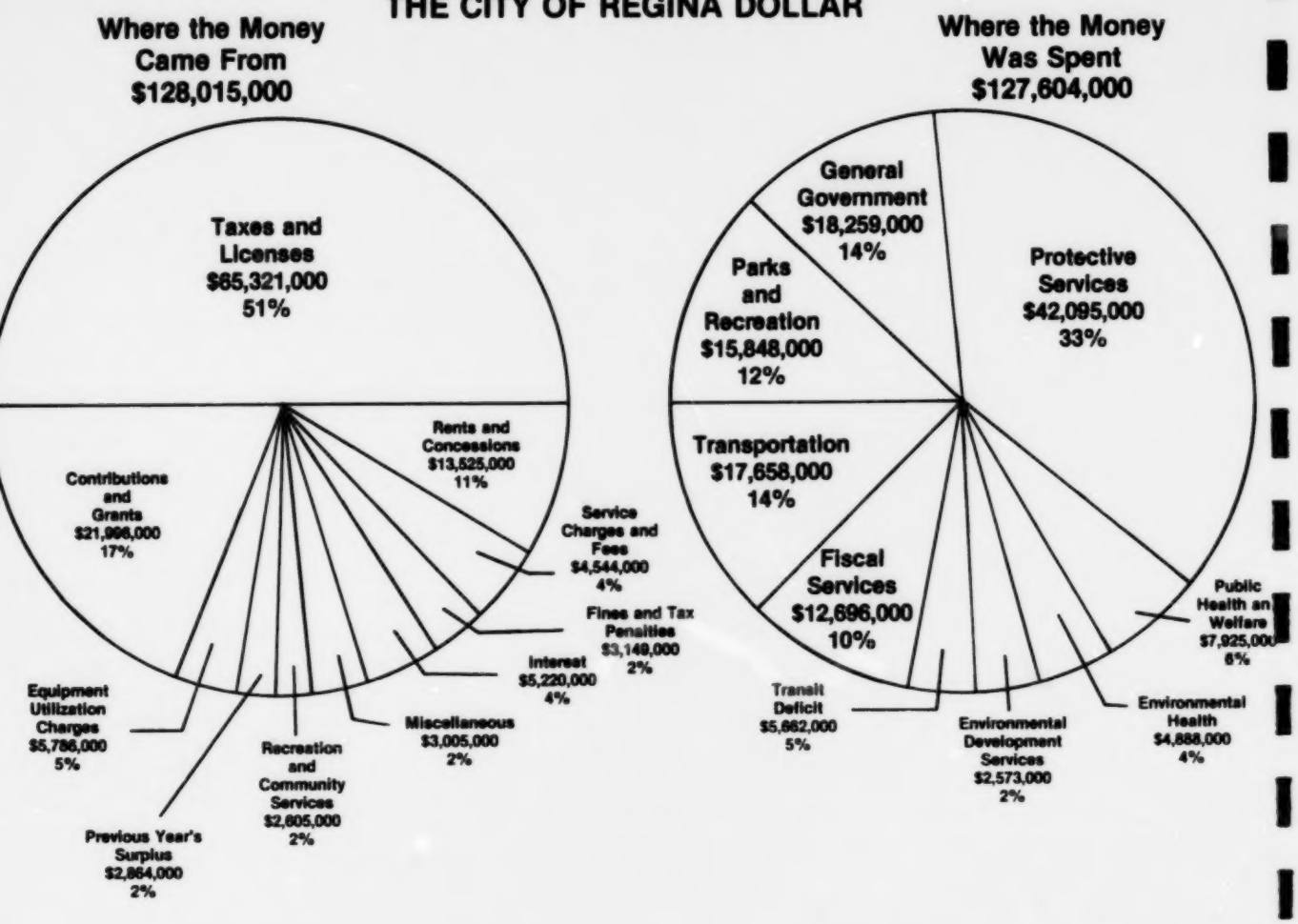
ECONOMIC HIGHLIGHTS

	For the Year Ended December 31				
	1985	1984	1983	1982	1981
POPULATION	175,200	172,340	169,120	165,952	163,217
BUILDING PERMITS					
Number	3,009	3,196	3,707	3,056	3,534
Value (in thousands)	$138,568	$168,835	$176,081	$153,411	$188,779
URBAN DWELLING STARTS					
Regina	1,189	1,117	1,733	1,952	1,429
Saskatchewan	4,111	3,459	5,934	6,091	4,407
Canada	139,668	110,807	129,313	104,447	142,441
INFLATION RATE (CPI)					
Regina	3.7%	4.4%	6.5%	9.0%	11.7%
Canada	4.0%	4.4%	5.8%	10.8%	12.5%
UNEMPLOYMENT RATE					
Regina	9.6%	8.3%	7.8%	6.9%	4.7%
Saskatchewan	8.1%	8.0%	7.4%	6.4%	4.7%
Canada	10.5%	11.3%	11.9%	11.0%	7.6%
AVERAGE SELLING PRICE OF HOMES					
Regina	$ 62,700	$ 59,177	$59,107	$ 55,645	$ 54,942
Saskatchewan	62,025	60,022	58,977	58,950	57,096
Canada	79,198	78,160	76,760	72,712	71,599

Source: City of Regina, Statistics Canada, Regina Real Estate Association (Homes processed through the multiple listing system), Canada Mortgage and Housing Corporation.

FINANCIAL HIGHLIGHTS

THE CITY OF REGINA DOLLAR



CITY OF REGINA
MILL RATES

	1985	1984	Percentage Increase
City Council	58.58	55.99	4.63
Schools	55.35	55.35	—
Library	5.73	5.57	2.87
	119.66	116.91	2.35

FINANCIAL HIGHLIGHTS

(In thousands except for per capita and percentages)
For the Year Ended December 31

	1985	1984	1983	1982	1981
TAXABLE ASSESSMENT (2)					
Residential	$592,788	$ 580,971	$209,808	$204,073	$197,362
Commercial/Industrial	325,704	323,474	113,210	110,563	103,203
Institutional	5,081	4,802	1,796	1,876	1,762
Business	105,206	103,795	37,025	36,639	34,849
	$1,028,779	$1,013,042	$361,839	$353,151	$337,176
TAX COLLECTIONS					
Total Tax Levy (1)	$123,104	$ 118,434	$107,314	$96,368	$82,271
Per Capita	703	687	635	581	504
Tax Arrears	8,206	6,579	5,902	4,247	2,035
% of Total Tax Levy	6.67%	5.55%	5.50%	4.41%	2.47%
			MILL RATE		
PROPERTY TAX RATES (2)					
City Council	58.58	55.99	144.67	134.27	124.64
Schools	55.35	55.35	137.26	125.96	107.96
Library	5.73	5.57	14.65	12.65	11.40
	119.66	116.91	296.58	272.88	244.00
SELECTED DEBT INFORMATION					
Gross Debt	$ 85,355	$ 89,911	$ 94,063	$ 96,334	$ 89,106
Net Debt	56,888	59,489	60,406	57,020	45,812
Debt Per Capita					
Gross	487	522	556	580	546
Net	325	345	357	344	281
Debt Service Expenditures for General Debenture Debt					
Principal	$ 2,321	$ 2,350	$ 2,047	$ 1,610	$ 1,589
Interest	5,330	4,979	4,812	3,961	3,283
	$ 7,651	$ 7,329	$ 6,859	$ 5,571	$ 4,872

(1) Includes school boards and library tax levy
Source: City of Regina Records
(2) Re-Assessment implemented 1984

COMBINED FINANCIAL STATEMENTS

AUDITORS' REPORT

1985

His Worship the Mayor and
Members of City Council

We have examined the following financial statements of the City of Regina as at and for the year ended December 31, 1985:

Combined Balance Sheet — All Funds

Combined Statement of Revenues, Expenditures and Changes in Fund Balances — All Funds

Combined Statement of Other Financing Sources and Uses — All Funds

Combined Statement of Changes in Financial Position — All Funds

Combining Balance Sheet — Utilities — Operating Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances — Utilities — Operating Funds

Combining Statement of Changes in Financial Position — Utilities — Operating Funds

Combining Balance Sheet — Utilities — Capital Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances — Utilities — Capital Funds

Combining Statement of Changes in Financial Position — Utilities — Capital Funds

Combining Balance Sheet — Trust Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances — Trust Funds

Combining Statement of Changes in Financial Position — Trust Funds

Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the City of Regina as at December 31, 1985 and the results of its operations for the year then ended in accordance with accounting principles described in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Deloitte Haskins & Sells.

Chartered Accountants
Regina, Saskatchewan
May 30, 1986

COMBINED BALANCE SHEET — ALL FUNDS

As at December 31, 1985

(in thousands)

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 5)	Capital (Statement 8)	Sinking Fund	General Investment Fund	Trust Funds (Statement 11)	1985	1984
Current Assets									
Cash	$ 770	$ 140	$ 332	$ 978	$ 86	$ 28	$ 3,203	$ 5,537	$ 3,107
Accounts Receivable	5,700	4,818	3,291	1,027	356	122	3,368	18,682	19,413
Taxes Receivable	8,206							8,206	6,579
Loans Receivable					166	199	6,760	7,125	6,127
Investments (quoted market value) 1985 - $248,019; 1984 - $212,147;	42,263				25,633	3,531	149,410	220,837	202,323
Prepaid Expenses	109							109	106
Materials and Supplies	2,885		253					3,138	3,897
Due from Other Funds (Note 2)	893	24,110	2,531	9,466			2,537	39,537	41,084
	60,826	29,068	6,407	11,471	26,241	3,880	165,278	303,171	282,636
Fixed Assets									
Completed Capital Projects		178,528		110,569				289,097	274,026
Less Accumulated Depreciation				43,224				43,224	41,685
		178,528		67,345				245,873	232,341
Work in Progress		83,330		27,889				111,219	96,672
Expenditures Capitalized (Note 3)		1,336						1,336	1,261
		263,194		95,234				358,428	330,274
Deferred Charges (Note 4)	101							101	156
	$60,927	$292,262	$6,407	$106,705	$26,241	$3,880	$165,278	$661,700	$613,066

COMBINED BALANCE SHEET — ALL FUNDS

As at December 31, 1985

(in thousands)

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 5)	Capital (Statement 8)	Sinking Fund	General Investment Fund	Trust Funds (Statement 11)	1985	1984
Current Liabilities									
Accounts Payable	$ 8,912	$ 1,226	$ 798	$ 1,549		$ 274	$ 2,210	$ 14,969	$ 13,768
Taxes Collected for Library Board	75							75	69
Taxes Collected for School Boards	3,349							3,349	3,260
Due to Other Funds (Note 2)	31,115	202	3,665	920		3,606	29	39,537	41,084
Debentures and Coupons Due	515							515	245
	43,966	1,428	4,463	2,469		3,880	2,239	58,445	58,426
Long Term Debt									
Debenture Debt (Note 5)		41,329		23,020				64,349	69,305
Less Debt Recoverable		7,460						7,460	9,816
		33,869		23,020				56,889	59,489
Loans Payable		6,673		426				7,099	5,887
		40,542		23,446				63,988	65,376
Deferred Revenue (Note 6)	3,892	379	308					4,579	4,887
	3,892	40,921	308	23,446				68,567	70,263
Reserves and Fund Balance									
Investment in Capital Assets		212,492		68,687				281,179	254,907
Committed Balances (Note 8)		32,674		7,564				40,238	33,724
Reserves for Future Expenditures	12,658	4,747	1,636	4,539	$23,871			47,451	48,544
Fund Balance (Note 8)	411				2,370		163,039	165,820	147,202
	13,069	249,913	1,636	80,790	26,241		163,039	534,688	484,377
	$60,927	$292,262	$6,407	$106,705	$26,241	$3,880	$165,278	$661,700	$613,066

See Accompanying Notes

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — ALL FUNDS

For the Year Ended December 31, 1985

(In thousands)

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 6)	Capital (Statement 9)	Sinking Fund	General Investment Fund	Trust Funds (Statement 12)	1985	1984
Revenues									
Taxes and Licenses	$ 65,321							$ 65,321	$ 61,488
Contributions and Grants	21,996							21,996	21,876
Service Charges and Fees	4,544							4,544	4,940
Rents and Concessions	13,525							13,525	12,140
Fines and Tax Penalties	3,149							3,149	3,450
Interest	5,220				$3,091	$334	$15,722	24,367	20,365
Recreation and Community Services	2,605							2,605	2,516
Miscellaneous	3,005							3,005	2,444
Equipment Utilization Charges	5,786							5,786	5,429
Land Sales		$ 822						822	768
Provincial Grants		4,658	$ 847	$7,738				13,243	10,848
Federal Grants		26						26	1,867
Developers' Hectarage Assessment		1,444		1,154				2,598	3,352
Sewer and Water Connections				332				332	282
Services			23,682					23,682	23,245
Contributions							14,688	14,688	14,446
Levies					2,303			2,303	2,291
Local Improvements			220					220	186
Other Sources		1,329		3,464				4,793	1,369
	$125,151	$8,279	$24,749	$12,688	$5,394	$334	$30,410	$207,005	$193,082

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — ALL FUNDS

For the Year Ended December 31, 1985

(in thousands)

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 6)	Capital (Statement 9)	Sinking Fund	General Investment Fund	Trust Funds (Statement 12)	1985	1984
Expenditures									
General Government Services	$ 18,259							$ 18,259	$ 14,778
Protective Services	42,095							42,095	39,799
Transportation Services	17,658							17,658	16,074
Environmental Health Services	4,888							4,888	5,418
Public Health and Welfare Services	7,925							7,925	7,383
Environmental Development Services	2,573							2,573	2,094
Parks, Recreation and Cultural Services	15,848							15,848	14,781
Debt Charges — Principal Payments	2,321		$ 1,399					3,720	3,691
— Interest Payments	5,330		3,309			$ 14		8,653	8,676
Capital Outlay		$17,627		$15,974				33,601	23,225
General Administration			2,350				$ 782	3,132	2,984
Maintenance of Structures and Equipment			2,354					2,354	2,207
Public Transit			7,382					7,382	7,106
Water — Costs, Transmission and Distribution			6,150					6,150	5,548
Sewage — Pumping and Distribution			3,785					3,785	3,497
Payments to Pensioners							7,924	7,924	6,549
Refunds							818	818	719
Commuted Taxes							59	59	64
Amortization Instalments					$2,303			2,303	2,291
Sinking Fund Earning Requirements					721			721	692
	116,897	17,627	26,729	15,974	3,024	14	9,583	189,848	167,576
Excess of Revenues (Expenditures) Before Other Financing	8,254	(9,348)	(1,980)	(3,286)	2,370	320	20,827	17,157	25,506
Other Financing Sources (Uses) (Statement 3)	(10,707)	9,348	1,980	3,286	(2,181)	(320)	55	1,461	(5,674)
Fund Balance, Beginning of Year	2,864				2,181		142,157	147,202	127,370
Fund Balance, End of Year	$ 411	$ —	$ —	$ —	$2,370	$ —	$163,039	$165,820	$147,202

See Accompanying Notes

COMBINED STATEMENT OF OTHER FINANCING SOURCES AND USES - ALL FUNDS

For the Year Ended December 31, 1985

(in thousands)

	General		Utilities					Total	
Other Financing Sources (Uses)	Operating	Capital	Operating (Statement 6)	Capital (Statement 9)	Sinking Fund	General Investment Fund	Trust Funds (Statement 12)	1985	1984
Proceeds from Sale of Debentures		$1,796						$ 1,796	$ 3,467
Interfund Transfers									
Loan Repayments To Property Sales Reserve — Capital	$ (819)	819							
General Investment Fund Earnings	265					$(320)	$55		
Sinking Fund Surplus — 1984	2,181				$(2,181)				
Sewage Utility Surplus			$ (65)	$ 65					
Transit System Deficit	(5,662)		5,662						
Other Transfers		(82)		82					
Revenue Contributions									
General	(3,248)	3,248							
Sewage			(567)	567					
Waterworks			(1,875)	1,875					
Transit			(1,261)	1,261					
Appropriations and Transfers From (To) Reserves									
Appropriation to Operating Fund Reserves	(1,071)		(77)					(1,148)	(1,411)
Transfers — Capital Fund Reserves		1,212		(564)				648	(6,152)
Equipment Reserve									
Internal Utilization Charges	(5,786)							(5,786)	(5,429)
Equipment Acquisition	5,223		216					5,439	5,150
Loan Proceeds From Capital Trust		2,355						2,355	1,275
Transfer Payments to Capital Trust	(540)							(540)	(1,080)
Loan Repayments to Capital Trust	(1,083)		(53)					(1,136)	(1,327)
Loan Repayments to Sinking Fund	(167)							(167)	(167)
Totals — Statement 2	$(10,707)	$9,348	$1,980	$3,286	$(2,181)	$(320)	$55	$1,461	$(5,674)

See Accompanying Notes

THE CITY OF REGINA

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION — ALL FUNDS

For the Year Ended December 31, 1985

(in thousands)	General		Utilities					Total	
	Operating	Capital	Operating (Statement 7)	Capital (Statement 10)	Sinking Fund	General Investment Fund	Trust Funds (Statement 13)	1985	1984
Sources of Working Capital									
Excess of Revenues (Expenditures)	$ 8,254	$ (9,348)	$(1,980)	$(3,286)	$ 2,370	$320	$ 20,827	$ 17,157	$ 25,506
Items Not Affecting Working Capital									
Accrued Debenture Principal and Interest			16					16	31
Shop and Field Equipment	56							56	(23)
Accrued Debenture Principal and Interest Applied	(67)		(36)					(103)	(209)
	8,243	(9,348)	(2,000)	(3,286)	2,370	320	20,827	17,126	25,305
Proceeds from Sales of Debentures		1,796						1,796	3,467
Contributions from General Operating		4,067	5,662	3,768				13,497	11,557
Transfers from Other Capital Funds		473	4	555				1,032	3,915
Deferred Revenue	2,543	428	53					3,024	4,334
Direct Credits to Reserves	3,156		8		3,024			6,188	3,418
Sinking Fund Surplus	2,181							2,181	2,601
General Investment Earnings	265						55	320	291
Loan Proceeds from Capital Trust		2,355						2,355	1,275
	16,388	(229)	3,727	1,037	5,394	320	20,882	47,519	56,163
Uses of Working Capital									
Direct Expenditures from Reserves	2,819		7					2,826	398
Deferred Revenue Applied	2,262	29	95					2,386	3,930
Transit Deficit	5,662							5,662	4,572
Transfer to Operating Funds		81			2,181			2,262	2,682
Transfer to Capital Funds	3,248		3,768					7,016	6,141
Loan Repayments	2,609		53					2,662	3,418
Distribution of Interest Earnings						320		320	291
Retirement of Debentures					2,841			2,841	4,175
Transfer to Other Capital Funds		555		473				1,028	3,834
	16,600	665	3,923	473	5,022	320		27,003	29,441
Increase (Decrease) in Working Capital	(212)	(894)	(196)	564	372		20,882	20,516	26,722
Working Capital, Beginning of Year	17,072	28,534	2,140	8,438	25,869		142,157	224,210	197,488
Working Capital, End of Year	$16,860	$27,640	$ 1,944	$9,002	$26,241	$—	$163,039	$244,726	$224,210

See Accompanying Notes

NOTES TO FINANCIAL STATEMENTS

December 31, 1985

Note 1 SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accrual basis of accounting is used for all funds and is modified for certain funds as follows:

The following revenues are recorded on a cash basis:

- traffic fines
- parking fines
- dog and bike licenses
- grants in-lieu of taxes

The following expenditures are recorded on a cash basis:

- vacation plan costs
- sick leave benefit costs

FUND ACCOUNTING

The City's financial transactions are segmented into various self balancing funds. All transactions, including interfund transactions, are disclosed in the financial statements. Each fund is operated under regulations and policies prescribed by Provincial Acts, City bylaws and municipal accounting guidelines.

COMPLETED CAPITAL PROJECTS

Completed capital projects acquired or constructed are recorded as expenditures in the fund making the expenditure and capitalized at cost. At the same time an amount equivalent to the completed capital projects capitalized less any debenture borrowings for each project is set up as "Investment in Capital Assets".

All equipment except buses is expensed in the year it is purchased and is not capitalized.

DEPRECIATION

Only those Utility Fixed Assets for which debenture borrowings have been made are depreciated. The amount of depreciation equals the total of serial debentures redeemed and payments made into the Sinking Fund for these debentures.

"Investment in Capital Assets" is increased by the amount of debentures redeemed and payments into the Sinking Fund. This account is reduced by the amount of accumulated depreciation.

INVESTMENTS

General Fund investments are recorded at cost. Sinking and Trust Fund investments are recorded at the lower of cost or par value. Under this policy, premiums paid in acquiring an investment are written off at the time of purchase. Discounts are not recognized in the accounts until they are realized at the time of sale or maturity.

Investment earnings are accounted for on the accrual basis with the exception of premiums and discounts.

Effective in 1978, no provision has been made in the Sinking Fund to cover potential foreign exchange losses which are funded by the City of Regina General Capital Fund.

The Sinking Fund must comply with various requirements as set out in the Urban Municipality Act. All purchases of investments, redemption requirements for debentures, and transfers of surpluses to the City of Regina General Operating Fund are subject to the formal approval of the Local Government Board.

INTEREST CAPITALIZATION

It is the City policy not to capitalize interest on projects under construction.

INVENTORIES

Inventories of materials and supplies are valued at cost.

TAXES COLLECTED FOR OTHERS

The City collects taxes for the Regina Public Library Board and the two School Boards. These taxes are remitted to the respective Boards less recovery of discount and cancellations regarding school taxes. Only the recovery amount is included in the revenues of the City.

INTERFUND TRANSFERS

During the course of normal operations the City has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as "transfers" and "amounts due to/from other funds".

Note 2 AMOUNT DUE TO (FROM) OTHER FUNDS

This amount represents one of the following:

Investment of surplus cash of various funds in the General Investment Fund.

Temporary financing of acquisitions in one fund with money from another fund. Temporary financing is provided until the long term financing is arranged.

NOTES TO FINANCIAL STATEMENTS

December 31, 1985

Note 3 **EXPENDITURES CAPITALIZED**

This represents the amount borrowed by the City to finance the construction or acquisition of assets for which the City does not hold title. The amount includes expenditures for the Centre of the Arts and street lighting. This amount is reduced as the debt is paid off.

Note 4 **DEFERRED CHARGES**

This amount represents the unamortized portion of shop and small field equipment. All such equipment is amortized over its expected useful life of five years.

Note 5 **DEBENTURE DEBT**

Year Repayable	Interest Rate %	Amount in U.S. Dollars	Serial Debt	Sinking Fund Debt	Total Debt	Equity in Sinking Fund
1986	5 3/8 — 10 3/4		$ 3,709,444	$ 1,865,000	$ 5,574,444	$ 1,184,966
1987	5 1/2 — 17		3,088,702	5,955,000	9,043,702	5,108,838
1988	7 3/4 — 10 1/2		2,066,109	971,000	3,037,109	768,521
1989	5 3/8 — 11 1/4		2,241,999	665,000	2,906,999	466,865
1990	5 1/2 — 10 1/2		2,386,593	1,879,000	4 265,593	1,359,295
1991	5 3/8 — 17 5/8	$2,199,000	2,525,093	5,235,000	7,760,093	3,421,188
1992	8 — 17		2,780,121	2,213,000	4,993,121	1,225,111
1993	8 3/8 — 12 1/4		3,022,086	1,813,000	4,835,086	1,079,369
1994	8 — 13		2,021,061	914,000	2,935,061	412,643
1995	8 — 11 1/4		2,204,732	3,413,000	5,617,732	1,382,534
1996	9 — 17 5/8		1,722,532	1,176,000	2,898,532	772,905
1997	9 3/8 — 17		1,623,607	11,760,000	13,383,607	1,912,262
1998	9 1/4 — 12 1/2		1,625,929	5,167,000	6,792,929	1,205,015
1999	9 3/4 — 13		767,000	3 823,000	4,590,000	257,377
2000	11			1,790,000	1,790,000	
2001	17 5/8			2,656,000	2,656,000	380,018
2002	17			2,275,000	2,275,000	245,243
		$2,199,000	$31,785,008	$53,570,000	$85,355,008	$21,182,150

Long-Term Debt — net of equity in Sinking Fund	$64,172,858
Add: Provision for Foreign Exchange Loss	175,400
	$64,348,258
Less:	
Recoverable from School and Library Boards ...	7,460,223
Total Net Debenture Debt	$56,888,035

Note 6 **DEFERRED REVENUE**

This amount is primarily composed of prepaid rents, frontages and taxes and will be taken into revenue in the years 1986 to 2002.

Note 7 **COMMITTED BALANCES**

This account represents amounts reserved for the completion or continuation of specific capital projects.

NOTES TO FINANCIAL STATEMENTS

December 31, 1985

Note 8 **FUND BALANCE**

The surplus in the Sinking Fund or a portion thereof, as determined by the City Council, is transferred to the General Operating Fund in the following year. Surpluses in the Utilities Operating funds are transferred in the year they occur to the corresponding Capital Funds and to the Utilities Operating Surplus Reserves.

Note 9 **ASSETS AT NOMINAL VALUE**

It is the City policy to record the investment of saleable land at nominal value. Proceeds from the sale of land are recorded as revenue in the year sold.

At the year end the approximate market value of these assets was: $34,151,000

Note 10 **TAX REVENUE**

Total Tax Revenue		$128,441,000
Less: Taxes Collected for		
Regina Public Library Board	5,972,000	
School Board	57,686,000	63,658,000
City's Share (Schedule 1)		$64,783,000

Note 11 **SUPERANNUATION AND BENEFIT PLANS**

All permanent employees of the City and Elected Officials are members of a superannuation plan. The City's share of the contributions is recorded as an expenditure in the year in which it accrues.

In addition to the regular contributions the City is required to pay the following special payments monthly:.

Unfunded Past Service Costs	
Civic Employees' Superannuation & Benefits Plan (to December 1993)	$ 12,929
Police Superannuation & Benefits Plan (to December 2008)	5,329
Elected Officials Pension Plan (to September 1990)	239
Experience Deficiency Costs	
Elected Officials Pension Plan (to December 1987)	112

A triennial actuarial valuation is required by statute.
According to the latest actuarial valuation of the three plans, the status of the plans was:

Civic Employees' Superannuation & Benefits Plan — Projected Surplus	$ 2,711,000	(December 31, 1984)
Police Superannuation & Benefits Plan — Projected Deficit	2,653,000	(December 31, 1982)
Elected Officials Pension Plan — Projected Deficit	323	(December 31, 1982)

In order to eliminate the projected deficit in the Police Superannuation and Benefit Plan, increases in the employer and employee contributions were implemented effective January 1, 1985, with further increases to be applied on January 1, 1986. On this basis the projected assets will be equal to the projected liabilities.

On a short-term funding basis the current contributions being made into the plans by the employers and employees are in excess of the minimum payments that are required to be made into the plans in accordance with the Pension Benefits Act of Saskatchewan

Note 12 **VESTED SICK LEAVE BENEFITS**

Unused sick leave is accumulated and employees may become entitled to a cash payment when they leave the employment of the City.

Certain employees of the Police and Transit departments are not eligible for vested sick leave benefits but may receive severance or retirement allowances.

The contingent liability for these accumulated costs as at December 31, 1985 is $5,893,771. All costs of the sick leave benefit plan, severance and retirement allowances are recorded on a cash basis.

COMBINING STATEMENTS AND SCHEDULES

COMBINING BALANCE SHEET — UTILITIES — OPERATING FUNDS

As at December 31, 1985

(in thousands)

	Waterworks	Sewage	Transit	Total 1985	Total 1984
CURRENT ASSETS					
Cash			$332	$ 332	$ 314
Accounts Receivable	$1,897	$1,290	104	3,291	3,067
Materials & Supplies	119	3	131	253	257
Due from Other Funds	1,290	1,241		2,531	2,337
	$3,306	$2,534	$567	$6,407	$5,975
CURRENT LIABILITIES					
Accounts Payable	$ 258	$ 194	$346	$ 798	$ 722
Due to Other Funds	2,327	1,290	48	3,665	3,113
	2,585	1,484	394	4,463	3,835
DEFERRED REVENUE	266	29	13	308	350
	2,851	1,513	407	4,771	4,185
RESERVES AND FUND BALANCE					
Accrued Debenture Principal and Interest	450	562	78	1,090	1,109
Reserves for Future Expenditures	5	459	82	546	681
	455	1,021	160	1,636	1,790
	$3,306	$2,534	$567	$6,407	$5,975

See Accompanying Notes

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — UTILITIES — OPERATING FUNDS

For the Year Ended December 31, 1985

(In thousands)

	Waterworks	Sewage	Transit	Total 1985	Total 1984
REVENUES					
Provincial Grants			$ 847	$ 847	$ 735
Services	$10,496	$7,540	5,646	23,682	23,245
Local Improvements	186	34		220	186
	10,682	7,574	6,493	24,749	24,166
EXPENDITURES					
Debt Charges — Principal Payments	540	768	91	1,399	1,329
— Interest Payments	1,518	1,647	144	3,309	3,251
General Administration	815	677	858	2,350	2,305
Maintenance of Structures and Equipment			2,354	2,354	2,207
Public Transit			7,382	7,382	7,106
Water — Costs, Transmission and Distribution	6,150			6,150	5,548
Sewage — Pumping and Distribution		3,785		3,785	3,497
	9,023	6,877	10,829	26,729	25,243
EXCESS OF REVENUES (EXPENDITURES) BEFORE OTHER FINANCING	1,659	697	(4,336)	(1,980)	(1,077)
OTHER FINANCING SOURCES (USES)					
Interfund Transfers					
Waterworks Utility Surplus					(214)
Sewage Utility Surplus		(65)		(65)	(114)
Transit System Deficit			5,662	5,662	4,572
Revenue Contributions					
Sewage		(567)		(567)	(546)
Waterworks	(1,875)			(1,875)	(1,405)
Transit			(1,261)	(1,261)	(283)
Appropriations From (To) Reserves					
Appropriation to Operating Fund Reserves		(65)	(12)	(77)	(340)
Appropriation from Operating Fund Reserves for Equipment Acquisition	216			216	29
Loan Repayments to Capital Trust			(53)	(53)	(9)
	(1,659)	(697)	4,336	1,980	1,690
EXCESS OF REVENUES (EXPENDITURES)					613
FUND BALANCE, BEGINNING OF YEAR					(613)
FUND BALANCE, END OF YEAR	$ —	$ —	$ —	$ —	$ —

See Accompanying Notes

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION — UTILITIES — OPERATING FUNDS

For the Year Ended December 31, 1985

(in thousands)

	Waterworks	Sewage	Transit	Total 1985	1984
SOURCES OF WORKING CAPITAL					
Excess of Revenues (Expenditures)	$1,659	$ 697	$(4,336)	$(1,980)	$(1,077)
Contributions from General Operating			5,662	5,662	4,572
Deferred Revenue	40		13	53	150
Accrued Debenture Principal and Interest	5	8	3	16	19
Sale of vehicle					9
Transfer reserve from Capital			4	4	81
E. & H. Tax Rebate	8			8	
	1,712	705	1,346	3,763	3,754
USES OF WORKING CAPITAL					
Deferred Revenue Applied			95	95	89
Loan Repayments to Capital Trust			53	53	9
Accrued Debenture Principal and Interest Applied to Debenture Debt	21	12	3	36	121
Transfer to Capital Funds	1,875	632	1,261	3,768	2,562
Direct Expenditures from Reserve			7	7	
	1,896	644	1,419	3,959	2,781
INCREASE IN WORKING CAPITAL	(184)	61	(73)	(196)	973
WORKING CAPITAL, BEGINNING OF YEAR	905	989	246	2,140	1,167
WORKING CAPITAL, END OF YEAR	$ 721	$1,050	$ 173	$ 1,944	$ 2,140

See Accompanying Notes

COMBINING BALANCE SHEET — UTILITIES — CAPITAL FUNDS

As at December 31, 1985

(in thousands)

	Waterworks	Sewage	Transit	Total 1985	1984
CURRENT ASSETS					
Cash	$ 978			$ 978	$ 411
Accounts Receivable	1,027			1,027	2,019
Due from Other Funds	1,840	$ 4,393	$ 3,233	9,466	8,518
	3,845	4,393	3,233	11,471	10,948
Completed Capital Projects	51,570	44,374	14,625	110,569	108,082
Less Accumulated Depreciation	20,838	16,456	5,930	43,224	41,685
	30,732	27,918	8,695	67,345	66,397
Work in Progress	17,844	8,383	1,662	27,889	17,922
	48,576	36,301	10,357	95,234	84,319
	$52,421	$40,694	$13,590	$106,705	$95,267
CURRENT LIABILITIES					
Accounts Payable	$ 1,521	$ 28		$ 1,549	$ 2,510
Due to Other Funds	920			920	
	2,441	28		2,469	2,510
LONG TERM DEBT					
Debenture Debt	9,908	11,940	$ 1,172	23,020	24,558
Loans Payable			426	426	480
	9,908	11,940	1,598	23,446	25,038
RESERVES AND FUND BALANCE					
Investment in Capital Assets	36,627	23,308	8,752	68,687	56,823
Committed Balances	2,580	1,950	3,034	7,564	6,974
Reserves for Future Expenditures	865	3,468	206	4,539	3,922
	40,072	28,726	11,992	80,790	67,719
	$52,421	$40,694	$13,590	$106,705	$95,267

See Accompanying Notes

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — UTILITIES — CAPITAL FUNDS

For the Year Ended December 31, 1985

(in thousands)

	Waterworks	Sewage	Transit	Total 1985	1984
REVENUES					
Provincial Grants	$6,418	$ 64	$1,256	$7,738	$3,822
Federal Grants					996
Developers' Hectarage Assessments	389	765		1,154	1,322
Sewer and Water Connections	81	251		332	262
Other Sources	3,461	3		3,464	350
	10,349	1,083	1,256	12,688	6,752
EXPENDITURES					
Capital Outlay	14,039	728	1,207	15,974	9,092
EXCESS OF REVENUES (EXPENDITURES) BEFORE OTHER FINANCING	(3,690)	355	49	(3,286)	(2,340)
OTHER FINANCING SOURCES (USES)					
Proceeds From Sale of Debentures					1,241
Capital Trust Loan					480
Waterworks Utility Surplus					214
Sewage Utility Surplus		65		65	114
Other Transfers	(145)	(77)	304	82	(333)
Revenue Contributions					
Sewage Operating Fund		567		567	546
Waterworks Operating Fund	1,875			1,875	1,405
Transit Operating Fund			1,261	1,261	283
Transfers to Capital Fund Reserves	1,960	(910)	(1,614)	(564)	(1,610)
	3,690	(355)	(49)	3,286	2,340
EXCESS OF REVENUES (EXPENDITURES)					
FUND BALANCE, BEGINNING OF YEAR					
FUND BALANCE, END OF YEAR	$ —	$ —	$ —	$ —	$ —

See Accompanying Notes.

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION — UTILITIES - CAPITAL FUNDS

For the Year Ended December 31, 1985

(In thousands)

	Waterworks	Sewage	Transit	Total 1985	1984
SOURCES OF WORKING CAPITAL					
Excess of Revenues (Expenditures)	$(3,690)	$ 355	$ 49	$(3,286)	$(2,340)
Proceeds from Sale of Debentures					1,241
Contributions from General Operating	1,875	632	1,261	3,768	2,562
Transfer from Other Capital Funds	7	244	304	555	1,791
Capital Trust Loan					480
	(1,808)	1,231	1,614	1,037	3,734
USES OF WORKING CAPITAL					
Transfer to Other Capital Funds	152	321		473	2,043
Other Transfers					81
	152	321	—	473	2,124
INCREASE IN WORKING CAPITAL	(1,960)	910	1,614	564	1,610
WORKING CAPITAL, BEGINNING OF YEAR	3,364	3,455	1,619	8,438	6,828
WORKING CAPITAL, END OF YEAR	$1,404	$4,365	$3,233	$9,002	$8,438

See Accompanying Notes

THE CITY OF REGINA

Statement 11

COMBINING BALANCE SHEET — TRUST FUNDS

As at December 31, 1985

(in thousands)

	Capital Trust	General Trust	Civic Pension	Police Pension	Elected Officials Pension	Total 1985	Total 1984
CURRENT ASSETS							
Cash	$2,380		$ 350	$ 429	$ 44	$ 3,203	$ 1,805
Accounts Receivable		$ 52	1,090	65		1,207	1,240
Accrued Interest			1,695	461	5	2,161	2,003
Loans Receivable	6,760					6,760	5,542
Investments							
Term Deposits			18,044	3,857		21,901	15,614
Mortgages			7,804	1,982		9,786	12,116
City of Regina			3,350	742	50	4,142	4,252
Government of Canada			15,914	4,925	177	21,016	11,890
Provincial			23,950	6,354		30,304	26,445
Municipal			1,652	616	5	2,273	2,448
School and Hospital			420	83		503	808
Corporate			14,105	2,798		16,903	20,291
Equities			32,142	7,996		40,138	34,066
Real Estate			2,444			2,444	666
Due from other Funds	52	2,420	52	13		2,537	4,186
	$9,192	$2,472	$123,012	$30,321	$281	$165,278	$143,372
CURRENT LIABILITIES							
Accounts Payable			$ 2,021	$ 188	$ 1	$ 2,210	$ 1,210
Bank Loan							5
Due to Other Funds			27		2	29	
RESERVES AND FUND BALANCE							
Fund Balance	9,192	2,472	120,964	30,133	278	163,039	142,157
	$9,192	$2,472	$123,012	$30,321	$281	$165,278	$143,372

See Accompanying Notes

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — TRUST FUNDS

For the Year Ended December 31, 1985

(in thousands)

	Capital Trust	General Trust	Civic Pension	Police Pension	Elected Officials Pension	Total 1985	Total 1984
REVENUES							
Interest			$ 12,470	$ 3,222	$ 30	$ 15,722	$ 11,603
Contributions	$ 618	$ 124	11,162	2,756	28	14,688	14,446
	618	124	23,632	5,978	58	30,410	26,049
EXPENDITURES							
General Administration							
Actuarial							14
Administration			676	103	3	782	665
Payments to Pensioners			6,230	1,669	25	7,924	6,549
Refunds		1	814	3		818	719
Commuted Taxes		59				59	64
	—	60	7,720	1,775	28	9,583	8,011
EXCESS OF REVENUES BEFORE OTHER FINANCING	618	64	15,912	4,203	30	20,827	18,038
OTHER FINANCING SOURCES		55				55	53
FUND BALANCE, BEGINNING OF YEAR	8,574	2,353	105,052	25,930	248	142,157	124,066
FUND BALANCE, END OF YEAR	$9,192	$2,472	$120,964	$30,133	$278	$163,039	$142,157

See Accompanying Notes

THE CITY OF REGINA

Statement 13

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION — TRUST FUNDS

For the Year Ended December 31, 1985

(in thousands)

	Capital Trust	General Trust	Civic Pension	Police Pension	Elected Officials Pension	Total 1985	Total 1984
SOURCES OF WORKING CAPITAL							
Excess of Revenues	$ 618	$ 64	$ 15,912	$ 4,203	$ 30	$ 20,827	$ 18,038
General Investment Earnings		55				55	53
	618	119	15,912	4,203	30	20,882	18,091
USES OF WORKING CAPITAL							
Loss on Investments							33
INCREASE IN WORKING CAPITAL	618	119	15,912	4,203	30	20,882	18,058
WORKING CAPITAL, BEGINNING OF YEAR	8,574	2,353	105,052	25,930	248	142,157	124,099
WORKING CAPITAL, END OF YEAR	$9,192	$2,472	$120,964	$30,133	$278	$163,039	$142,157

See Accompanying Notes

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1985

	1985	1984
TAXES AND LICENSES		
Taxes		
General Taxes	$60,265,851	$56,720,227
Supplementary Taxes	786,314	691,602
Supplementary Business Taxes	1,579,972	540,709
Amusement Tax	656,530	655,908
Local Improvements	1,060,389	1,074,927
Paved & Gravel Lane Assessment	433,481	431,308
Sanitary Tax	180	180
	64,782,717	60,114,861
Licenses		
Business Licenses	454,544	1,279,846
Mobile Home Park Licenses		4,441
Boarding Care Home Licenses	242	135
Bicycle Licenses	19,126	23,485
Dog Licenses	57,746	60,179
Chauffeur Licenses	6,238	5,247
	537,896	1,373,333
	$65,320,613	$61,488,194
CONTRIBUTIONS AND GRANTS		
Provincial Grants		
Revenue Sharing	$15,693,087	$15,693,087
Provincial Capital Fund	190,500	
Health Grant	675,433	665,990
Transportation for Handicapped	431,863	426,996
Youth Employment Service Grant		54,418
Energy Assistance Grant		26
Grant in Lieu of Taxes	1,793,854	1,648,448
Emergency Measures Organization	3,500	7,000
Recreation Cultural	27,750	40,247
Saskatchewan Housing	171,867	168,497
Urban Assistance	205,377	245,173
Recreation Grant	96,592	96,342
Other	547,417	191,923
	19,837,240	19,238,147
Federal Grants		
Welfare Service Grant	24,814	27,226
Federal Excise	1,806	2,573
Grant in lieu of Taxes	1,282,951	1,471,916
Housing in lieu of Taxes	552,306	503,483
Senior Citizen Day Centre	39,000	37,300
Wartime Housing in lieu of Taxes	3,503	3,361
Neighbourhood Improvement Program		77,631
	1,904,380	2,123,490
Other Contributions and Grants		
C.P.R. in Lieu of Taxes	254,681	314,783
	$21,996,301	$21,676,420

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1985

	1985	1984
SERVICE CHARGES AND FEES		
E & H Tax Commission	$ 2,951	$ 2,979
Tax Certificates and Search Fees	64,986	32,238
Tax Enforcement Charge	4,783	6,647
Administrative Charge — Pension & Benefits	286,536	700,224
— Utilities	530,500	508,900
— Buffalo Pound Water Board	15,000	15,047
Interfund Administration	72,538	59,694
Building Grade Fees	7,134	7,053
Work for Private Parties	176,637	124,400
Medical Charges	3,637	1,695
Burglar Alarm Fees — Police	400	300
Inspection — Private Developers	101,876	121,398
Garbage Collection	404,181	410,378
Sanitary Landfill Charges	565,244	470,131
Incineration & Shredding	31,186	43,308
Rezoning Applications	5,065	10,514
Building Reports	11,674	6,706
Recovery Advertising Cost — Discretionary Uses	4,665	4,595
— Rezoning	9,192	9,400
Engineering Charges	551,704	508,055
Parking Meter Fees	746,081	736,141
Building Permit Fees	703,666	887,194
License & Encroachement Fees	12,600	7,079
RRAP Inspection Fees	104,950	145,645
Pound Fees	13,390	13,532
Gun Registration & Vendor Fees	25,287	24,557
Sign Permit Fees	11,078	8,487
Building Encroachement Fees	24,724	39,159
Building Investigation Fees	2,740	1,373
Building Special Inspection	30,684	13,139
Street Name Signs — Private Developers	2,800	7,185
Other Fees	15,839	13,062
	$ 4,543,728	$ 4,940,215
RENTS AND CONCESSIONS		
Property Rentals	$ 252,864	$ 347,612
Farm Land Rental	74,671	83,253
Employee Parking	52,047	52,950
City Hall Facilities Rental	434,084	427,547
Cafeteria Caterer Lease Charge	30,948	30,978
Provincial Gas Distribution Franchise	2,807,697	2,554,939
Electrical Distribution System	9,872,399	8,643,200
	$13,524,710	$12,140,479
FINES & TAX PENALTIES		
Fines		
Parking Tickets	$ 1,000,843	$ 1 015,344
Dog Fines	25,990	28,082
Anti-Litter Fines	9,370	7,790
Municipal Court Fines	657,846	835,964
	1,694,049	1,887,160

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1985

	1985	1984
Tax Penalties		
Penalties on Arrears of Taxes	$ 696,652	$ 531,533
Penalties on Current Taxes	757,904	1,030,889
	1,454,556	1,562,422
	$3,148,605	$3,449,582
INTEREST		
Interest from Short-Term Investments	$5,069,199	$5,325,546
Average Daily Bank Balance Interest	150,679	255,628
	$5,219,878	$5,581,174
RECREATION AND COMMUNITY SERVICES		
Golf Courses		
Tor Hill	$ 242,374	$ 135,764
Murray	267,221	261,192
Craig		11,111
Regent	25,169	20,763
Lakeview	91,385	80,815
	626,149	509,645
Golf Course Lounges		
Tor Hill	4,401	9,590
Murray	14,318	14,957
	18,719	24,547
Swimming Pools		
Wascana	20,134	32,531
Maple Leaf	6,965	16,789
Dewdney	5,454	8,555
Regent	13,209	27,641
Massey	18,380	28,204
	64,142	113,720
Lawson Aquatic Centre	450,544	372,432
Learner Pools	17,830	27,215
Indoor Skating Rinks		
Wheat City Kinsmen	76,069	115,021
Al Ritchie	72,117	82,074
Optimist	78,059	90,591
Jack Staples	83,203	86,240
J. W. Hamilton	130,637	93,241
Murray Balfour	96,936	108,210
Clarence Mahon	96,612	94,717
Stadium	37,849	51,660
Junior Ice Arena	35,776	35,191
	707,258	756,945
Community Centres		
Glencairn	10,787	4,397
Pasqua	5,919	5,272
Highland	5,117	3,806
Neil Balkwill	45,783	44,158
Cathedral	8,295	6,345
Albert Scott	7,233	7,432
North-West	191,064	179,798
	274,198	251,208

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1985

	1985	1984
Sports and Recreation Facilities		
Leslie Park Bowling Green	$ 2,623	$
Taylor Field	221,893	291,745
Mount Pleasant Park	34,788	30,300
Kings Park	7,700	1,880
	267,004	323,925
Centralized Recreation Service		
Sports Clinic	12,206	6,941
Special Initiatives	761	1,362
Arts Culture	1,000	
	13,967	8,303
Horticulture Operation		
Greenhouse	6,001	6,166
Nurseries	18,591	14,991
	24,592	21,157
Regina Cemetery		
Grave Digging	8,414	8,345
Monumental Foundations	1,578	2,640
	9,992	10,985
Riverside Cemetery		
Grave Digging	87,336	78,298
Monumental Foundations	19,042	16,059
	106,378	94,357
Administration		
General	10	1,100
Special Events	24,549	
	24,559	1,100
	$2,605,332	$2,515,539
MISCELLANEOUS REVENUE		
Sundry Receipts	$ 72,423	$ 79,598
Miscellaneous-Police	11,978	10,490
Sale of Convention Permits	9,456	10,092
Storage Fees — Seized Vehicles	44,818	55,370
Postage Vending Machine	681	728
Sale of Maps & Other Publications	19,427	23,168
Mobile Family Service Society	54,250	52,019
Early Warning System	26,649	1,383
Sales & Salvage Proceeds	105,899	110,959
Fire Suppression Services	37,649	31,427
Pavement & Sidewalk Cut Charges	780,075	619,498
Sidewalk Crossing Credits	2,609	4,213
Claims Revenue	135,242	91,419
Workers' Compensation Recovered	111,719	90,690
Recovery of Computer Time Costs	1,830	305
Recovery of Discount and Cancellations Re: School Taxes	1,286,231	1,262,504
School Board Election Recovery	210,257	
Business Tax — Bad Debt Recovery	43,505	
Overcharge on Costing	49,968	
	$3,004,666	$2,443,863
EQUIPMENT UTILIZATION CHARGES	$5,786,165	$5,428,936

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1985

GENERAL GOVERNMENT SERVICES	1985	1984
Legislative		
Mayor's Office	$ 119,022	$ 96,914
Elected Officials	425,165	277,586
	544,187	374,500
Administrative		
City Manager	624,952	576,524
City Clerk	393,035	329,445
Personnel	825,527	717,128
— Education Incentive	124,744	99,881
— Arbitration	42,621	4,986
— Recruitment	104,643	119,114
Solicitor's Office	538,049	546,320
— Claims & Insurance	467,785	417,067
Comptroller's Office	775,803	748,091
Sinking Fund Trustees	309,906	238,339
City Treasurer	1,061,870	994,652
— General Taxation	603,633	607,241
— Financial Information System	542,610	473,200
— Fleet Management System	125,375	135,471
— Records Management	155,349	111,097
Pensions & Benefits	4,762	484,107
Purchasing	748,926	730,350
Assessors	964,711	956,922
Building Maintenance	1,178,143	1,100,966
— City Hall Switchboard		6,671
— City Hall Cafeteria	9,171	7,574
— Laird Building	14,468	10,716
— 1734 Dewdney Ave.	9,777	7,927
— Dairy Producers Complex	39,987	42,264
— Old Police Station	66,164	98,524
— 1578 Robinson Street		2,000
— Energy Conservation Program	49,329	8,052
— Strathcona School	222	4,663
— Pedway	14,168	16,729
Public Affairs	718,726	457,423
	10,514,456	10,053,444
Other General Government		
Elections	431,566	10,069
Grants	979,487	929,364
Special Studies	55,666	9,606
Administrative Studies	1,069	1,150
Job Creation Program	655,021	181,582
City Memberships	65,443	68,792
Adjustment to Prior Years	1,123,261	10,262
Tax Cancellation — Current	960,209	423,350
— Arrears	351,387	291,947
Discount on Taxes	891,794	888,264
Frontage Tax	168,684	182,530
General System Services	266,492	4,000
Employee Benefits	1,249,946	1,348,830
Boxing & Wrestling Commission		331
	7,200,025	4,350,077
	$18,258,668	$14,778,021

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1985

PROTECTIVE SERVICES	1985	1984
POLICE		
Administration		
Executive Administration		
— Office	$ 340,852	$ 266,999
— Board of Police Commissioners	67,722	63,209
Fiscal Management		
— Office	2,930,340	2,572,108
— Buildings	746,377	681,017
— Vehicles	851,816	784,687
— Clothing	150,662	130,199
— Property/Exhibits	112,025	131,920
Records Management		
— Office	1,132,955	1,006,405
— Radio System	1,178,055	1,162,698
— Identification	497,425	509,553
Administrative Services		
— Office	157,490	124,728
— Planning and Research	81,985	138,207
Support Services		
— Office	85,083	83,049
— Library	31,616	33,515
— Armoury	47,675	49,478
— Training and Recruitment	236,329	129,521
— Community Services	25,011	50,882
— Crime Prevention	158,419	214,284
— School Patrol	109,337	140,601
— High School Resource Officer	230,167	163,748
— Race Relations Officer	42,487	52,407
— Regina Police Band	6,000	6,000
— Block Parent Program	5,000	5,000
Internal Affairs	57,250	52,530
Staff Relations	90,053	78,033
	9,372,131	8,630,778

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1985

OPERATIONS	1985	1984
Patrol Division		
— General	$ 394,605	$ 120,928
— District A	2,937,256	2,441,569
— District B	2,502,686	2,540,635
— District C	2,473,033	2,447,218
— Breathalyzer	2,416	4,201
— Radar	244	2,089
Operation-Inspectors		
— General	137,093	126,424
— Traffic	415,846	517,085
— Crowd Control	1,395	—
— Scuba	3,003	2,255
— Firearms	66,946	66,619
— Canine	169,618	184,058
— Bomb Squad	3,015	2,130
— S.W.A.T.	15,944	9,313
— Court Services	265,175	261,730
— Negotiators	1,239	1,090
C.I.D.		
— General	2,521,704	2,479,807
— Polygraph	3,846	4,339
Duty Inspectors		
— General	507,418	573,870
— Inquiry Officers	353,192	360,142
— Equipment Officers	89,092	92,588
— Detention	627,897	630,986
	13,492,663	12,869,076
	22,864,794	21,499,854
FIRE PROTECTION		
Firefighting Force	12,734,905	11,713,404
Training	172,445	161,302
Administration	441,387	415,700
Inspection & Investigation	379,308	339,900
Maintenance	375,511	396,900
Communications Service	337,465	345,400
	14,441,021	13,372,606
LAW ENFORCEMENT		
Parking Ticket Collection	191,152	184,957
EMERGENCY MEASURES		
Management & Control	95,651	94,750
Training for Emergency Exercises	19,644	21,704
	115,295	116,454
BUILDINGS		
Building Administration	656,282	1,071,216
Building Inspection	761,250	706,131
Building Plans	249,520	233,169
	1,667,052	2,010,516
OTHER PROTECTION		
Street Lighting	$ 2,602,386	$ 2,345,742
Railway Crossing Signals	84,081	116,961
Dog Pound	84,709	107,885
Cat Control	44,600	44,600
	2,815,776	2,615,188
	$42,095,090	$39,799,575

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1985

TRANSPORTATION SERVICES	1985	1984
Administration		
General Administration	$ 518,983	$ 587,320
Development & Inspection Administration		
General Administration	78,021	101,947
Engineering Administration	112,307	102,181
Streets & Roads	243,860	228,251
Traffic Division	233,125	247,592
Sewer & Water	332,818	379,914
Consulting Fees	183,108	213,984
	1,183,239	1,273,869
Support Services		
Drafting	394,753	234,761
Survey	402,967	399,437
Quality Control	181,344	149,236
Subdivision Development	262,038	254,313
Inspection	226,869	199,123
	1,467,971	1,336,870
Traffic		
Traffic Aids	476,111	475,297
Traffic Signals	426,215	367,346
Pedestrian Corridors	8,216	7,723
	910,542	850,366
Parking		
Parking Meters	161,344	146,171
Residential Parking Permits	1,174	
Off-Street Parking	5,122	1,406
	167,640	147,577
Roadways		
Maintenance of Pavement	4,468,374	3,253,378
Maintenance of Unimproved Areas	49,211	52,178
Maintenance of Gravel Roads & Lanes	275,096	236,502
Maintenance of Boulevards & Medians	26,418	15,809
Snow Removal & Drainage	2,110,710	2,025,913
Street Cleaning	608,588	490,624
New Gravel Roads & Lanes		1,180
Traffic Bridges	14,904	22,982
	7,553,301	6,098,566
Sidewalks		
Walk Maintenance	832,659	822,150
Other		
Scarth Street Mall	12,903	19,960
Accidents & Claims	240,263	182,086
	253,166	202,046
Miscellaneous		
Repairs to Asphalt Plant	161,793	177,801
City Gravel Supply	40,086	126,415
Purchase of New Equipment	1,590,727	1,711,125
Equipment Maintenance & Repairs	2,925,243	2,678,062
Public Works Equipment Facilities	52,505	62,019
	4,770,354	4,755,422
	$17,657,855	$16,074,186

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1985

	1985	1984
ENVIRONMENTAL HEALTH SERVICES		
Storm Sewer Operation		
Storm Sewer & Channels	$ 252,504	$ 325,966
Catch Basins	128,445	139,285
Low Level Pumps	26,395	31,508
	407,344	496,759
Waste Disposal		
Garbage Collection	2,962,468	3,009,264
Incinerator and Shredder	664,897	780,010
Sanitary Landfill	781,588	750,500
Sanitary Pail Service	10,342	9,960
Flood Control	53,991	358,740
Hazardous Material Spill	7,790	12,820
	4,481,076	4,921,294
	$4,888,420	$5,418,053
PUBLIC HEALTH AND WELFARE SERVICES		
Public Health		
Administration	$ 545,699	$ 540,179
Immunization & Infectious Diseases	162,350	138,613
Environmental Sanitation	394,916	374,566
Public Health Nursing	1,320,906	1,215,829
Maternal & Childcare		1,669
Nutrition	70,831	76,002
Biostatistics	44,652	41,980
Branch Clinic	62,902	61,540
	2,602,256	2,450,378
Senior Citizens' Assistance		
Senior Citizens' Transit Passes	2,111,420	1,859,034
Senior Citizens' Sewer Abatement	362,994	330,945
Senior Citizens' Day Centre	7,572	80
Senior Citizens' Services	1,519	1,279
	2,483,505	2,191,338
Regina Cemetery		
Maintenance	120,706	118,006
Grave Digging	5,373	7,474
Monumental Foundations	1,861	1,632
	127,940	127,112
Riverside Cemetery		
General Maintenance	352,400	319,671
Grave Digging	46,066	77,730
Monumental Foundations	12,695	10,109
	411,161	407,510
Hospitals		
Hospital Pension Plan Payment	18,341	18,341
Hospital Operations Levy	859,162	807,547
	877,503	825,888

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1985

	1985	1984
Other		
Transportation of the Handicapped	$ 867,172	$ 850,544
Control of Insects	72,254	45,370
Social Services Levy	449,212	435,691
Subsidized Housing	34,265	49,450
	1,422,903	1,381,055
	$7,925,268	$7,383,281
ENVIRONMENTAL DEVELOPMENT SERVICES		
Planning		
General Administration	$1,527,842	$1,111,509
Municipal Development Plan		3,105
Business Improvement District	145,400	135,400
Neighbourhood Planning	86,800	86,800
Community Development	29	283,156
Commissions & Authorities	83	1,991
	1,760,154	1,621,961
Development		
General Development	300,022	175,220
Sask. Business & Industry Show		1,215
Sask. Manufacturing Opportunities Show		28,721
Other	7,579	6,610
	307,601	211,766
Other Environmental Development Programs		
Properties — Administration	244,353	
Free Transportation	101,110	84,322
Maintenance of Unimproved Property	58,359	52,146
Maintenance of Improved Property	8,457	13,685
Farmlands	13,997	12,958
Control of Weeds	79,100	97,614
	505,376	260,725
	$2,573,131	$2,094,452
PARKS, RECREATION AND CULTURAL SERVICES		
General Administration		
Administration	$1,523,247	$1,455,280
Special Projects	23,142	36,943
Workers' Compensation	28,723	37,444
Employee Rehabilitation	27,081	21,946
Safety Training	21,726	8,037
Accidents and Claims	38,287	19,136
Vandalism	63,975	38,770
Advertising and Promotion	82,616	97,617
Planning and Research	78,007	
	1,886,804	1,715,173
Recreation		
Aquatics		
Outdoor Pools	370,460	375,996
Lawson Aquatic Centre	759,324	744,422
Learner Pools	36,590	58,039
	1,166,374	1,178,457

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1985

	1985	1984
Community Recreation		
Decentralized Services	$ 453,986	$ 419,501
Centralized Services	495,989	479,971
Recreation Centres	972,659	940,228
Sports and Recreation Facilities Operation	2,471,776	2,154,301
	4,394,410	3,994,001
Parks		
Administration	325,477	278,108
Horticulture	473,569	473,054
Forestry	575,699	519,191
Parks Maintenance	2,277,256	2,369,230
New Parks Construction	393,836	360,069
Turf (Golf Courses)	998,252	915,909
Special Parks Services	457,154	567,837
Mechanical Maintenance	1,028,219	608,082
Agridome Operating Grant	180,187	178,832
Winter Activities	345,100	340,420
Field Maintenance (Ball Diamond and Soccer)	99,415	73,807
	7,154,164	6,684,539
Wascana Centre		
Mill Obligation	455,900	434,200
Maintenance of City Owned Land	790,160	774,705
	1,246,060	1,208,905
	$15,847,812	$14,781,075
DEBT CHARGES		
Principal Payments	$2,321,248	$2,362,000
Interest Payments	5,329,988	5,408,000
	$7,651,236	$7,770,000

THE CITY OF REGINA

Schedule 3

SCHEDULE OF REVENUES AND EXPENDITURES — WATERWORKS OPERATING

For the Year Ended December 31, 1985

	1985	1984
REVENUES		
Sale of Water	$ 9,606,979	$ 9,740,524
Fire Hydrant Charge	318,500	308,160
Local Improvements	186,016	141,585
Claims Revenue	22,968	24,711
Miscellaneous		
Service Fees	121,913	112,024
Meter Repairs	5,608	5,596
Watering of City Parks	353,910	371,429
Sundry	5,541	4,906
Sale of Meters	23,955	24,124
Connection Cut-Offs	36,340	10,780
Transfer from Reserve	216,729	
	$10,898,459	$10,743,819
EXPENDITURES		
Administration & General		
Accidents & Claims	$ 27,790	$ 70,917
General Administration Charge	245,800	236,300
Water Monitoring	34,198	34,343
Civic Pension	6,277	6,277
Write Off — Bad Debts	30,566	32,424
Customer Billing & Collecting	470,493	445,626
	815,124	825,887
Net Cost of Water Purchased from Buffalo Pound	1,895,523	1,747,326
Power & Pumping		
Wells	355,325	381,531
Pumping Stations	864,414	804,573
	1,219,739	1,186,104
Transmission & Distribution		
Customer Service (Turn On & Turn Off)	408,773	388,764
Maintenance of Meters	319,746	288,388
Maintenance of Mains	603,584	627,928
Maintenance of Valves	270,407	168,233
Maintenance of Hydrants	240,670	270,984
Maintenance of House Connections	1,090,271	806,664
Maintenance of Standpipes	2,019	1,858
Repairs to Reservoirs, Wells and Supply Mains	99,441	61,897
	3,034,911	2,614,716
Fiscal Services		
Local Improvements in excess of Fixed Charges	7,356	917
New Meters	121,625	168,976
Capital Construction	193,000	1,235,200
Contribution to Capital Reserves	1,553,300	
Portion of Surplus to Capital		214,054
Portion of Surplus to Reserve		214,054
Debenture Payments — Principal	177,947	199,566
— Sinking Fund	362,171	314,084
— Interest	1,517,763	1,409,818
Deficit 1983		613,137
	3,933,162	4,369,786
	$10,898,459	$10,743,819

SCHEDULE OF REVENUES AND EXPENDITURES — SEWAGE OPERATING

For the Year Ended December 31, 1985

	1985	1984
REVENUES		
Sewer Service Charge	$7,522,109	$7,282,191
Local Improvements	33,891	44,610
Sewer Surcharge	14,641	15,666
Sewer Cleaning Charge	931	799
Other	2,361	
	$7,573,933	$7,343,266
EXPENDITURES		
Administration & General		
Accidents & Claims	$ 3,893	$ 4,494
General Administration Charge	182,700	175,700
Write-Off — Bad Debts	25,014	26,530
Customer Billing & Collection	465,838	445,626
	677,445	652,350
Sewers		
Domestic Sewers	260,384	240,907
Sewer Connections	282,894	256,422
Lift Stations	115,282	88,564
	658,560	585,893
Sewage Pumping & Treatment		
Tests & Records	200,520	193,228
Pumping Station	305,802	314,558
Primary Treatment	758,791	668,003
Secondary Treatment	794,862	720,182
Tertiary Treatment	1,066,005	1,015,392
	3,125,980	2,911,363
Fiscal Services		
Local Improvements in excess of Fixed Charges	548	1,765
Capital Construction	45,000	75,500
Contribution to Capital Reserves	521,900	468,500
Portion of Surplus to Capital	64,993	114,138
Portion of Surplus to Reserve	64,993	114,138
Debenture Payments — Principal	494,019	457,158
— Sinking Fund	273,725	274,730
— Interest	1,646,770	1,687,731
	3,111,948	3,193,660
	$7,573,933	$7,343,266

SCHEDULE OF REVENUES AND EXPENDITURES — TRANSIT OPERATING

For the Year Ended December 31, 1985

	1985	1984
REVENUES		
Cash & Ticket Sales	$ 2,189,781	$ 2,156,967
Pass & Contract Service	802,297	762,333
Senior Citizens' Passes	2,254,647	1,994,860
Free Transportation	59,925	55,323
City Department Passes	1,200	1,160
Police Department Passes	41,750	41,970
Mail Carriers	19,500	18,980
Charter Service	137,317	128,662
Advertising	85,689	78,292
Proceeds from Insurance	20,452	53,936
Miscellaneous	14,311	8,970
Transit Grant	847,032	735,047
Deficit Provision	5,662,165	4,571,681
Workers' Compensation Recovered	19,276	43,169
Transfer from Reserve		29,014
	$12,155,342	$10,680,364
EXPENDITURES		
General Administration		
Personnel Services	$ 799,819	$ 729,244
Training & Development	58,397	97,966
	858,216	827,210
Maintenance of Structures & Equipment		
Servicing of Revenue Vehicles	574,378	560,984
Repairing of Revenue Vehicles	1,398,140	1,335,230
Servicing & Repairing of Non-Revenue Vehicles	14,673	13,743
Maintenance of Buildings	225,675	189,955
Installations & Maintenance of Shelters	141,250	107,302
	2,354,116	2,207,214
Transportation of Passengers		
Administration of Transportation	492,579	479,643
Planning	42,330	
Marketing	270,390	268,508
Revenue Vehicle Operation	6,576,311	6,328,728
	7,381,610	7,076,879
Purchase of New Equipment	—	29,014
Fiscal Services		
Transfer to Reserves	12,300	12,200
Revenue Contribution	1,260,600	283,300
Capital Trust Loan Repayment	53,300	9,000
Debenture Payments — Principal	91,000	82,667
— Interest	144,200	152,880
	1,561,400	540,047
	$12,155,342	$10,680,364

REGINA PUBLIC LIBRARY BOARD

AUDITORS' REPORT

To the Chairman and Members of
The Regina Public Library Board:

We have examined the balance sheet of The Regina Public Library Board as at December 31, 1985 and the statements of revenue, expenditure and general fund surplus, capital fund surplus and capital project reserve fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the board as at December 31, 1985 and the results of its operations for the year then ended, in accordance with accounting practices described in Note 1 applied on a basis consistent with that of the preceding year.

Deloitte Haskins & Sells.

Auditors

January 30, 1986

STATEMENT OF REVENUE, EXPENDITURE AND GENERAL FUND SURPLUS

Year Ended December 31, 1985

	1985	1984
REVENUE		
City of Regina tax levy	$5,963,792	$5,691,987
Grant-in-lieu of taxes		
Federal Government	125,886	146,608
Provincial Government	192,355	181,134
CPR	24,922	31,353
Provincial operating grant	472,024	472,024
Housing Authority	54,046	50,483
South East Regional Library grant	6,434	5,706
	6,839,459	6,579,295
Other revenue		
Activities and programs	32,024	45,654
Interest	51,836	34,223
Fines	51,116	28,973
Rentals	14,377	10,134
Sundry	11,782	8,908
Xerox copier	60,117	51,850
	221,252	179,742
	7,060,711	6,759,037
EXPENDITURE		
Operating — Schedule 1	5,399,614	5,103,799
Revenue contributions to capital — Schedule 2	1,025,901	922,086
Revenue contributions to capital project reserve fund	577,000	577,000
	7,002,515	6,602,885
Excess of Revenue	58,196	156,152
General Fund Surplus (Deficit), Beginning of Year	145,996	(10,156)
General Fund Surplus, End of Year	$ 204,192	$145,996

THE REGINA PUBLIC LIBRARY BOARD

BALANCE SHEET

As at December 31, 1985

	1985	1984
ASSETS		
General Fund		
Cash and term deposits	$ 304,778	$ 835,297
Accounts receivable	154,271	18,305
Prepaid expenses	3,738	3,376
Due from Capital Project Reserve Fund	115,228	
	578,015	856,978
Capital Project Reserve Fund		
Term deposit	262,431	243,249
Interest receivable	6,973	2,527
Due from General Fund		326,880
	269,404	572,656
Capital Fund		
Property and equipment (Note 2)	12,356,723	10,508,846
	$13,204,142	$11,938,480
LIABILITIES AND EQUITY		
General Fund		
Accounts payable and accrued charges	$ 312,103	$ 348,156
Dunlop Art Gallery projects (Note 3)	61,720	35,946
Due to Capital Project Reserve Fund		326,880
Surplus	204,192	145,996
	578,015	856,978
Capital Project Reserve Fund		
Due to General Fund	115,228	
Surplus	154,176	572,656
	269,404	572,656
Capital Fund		
Long-term debt (Note 5)	198,801	238,561
Surplus	12,157,922	10,270,285
	12,356,723	10,508,846
	$13,204,142	$11,938,480

THE REGINA PUBLIC LIBRARY BOARD

STATEMENT OF CAPITAL FUND SURPLUS

Year Ended December 31, 1985

	1985	1984
Balance, Beginning of Year	$10,270,285	$8,952,025
Add		
Revenue contributions to capital	1,025,901	922,086
Capital project reserve contributions to capital	1,038,109	673,915
	12,334,295	10,548,026
Less		
Property and equipment withdrawn from service	176,373	277,741
Balance, End of Year	$12,157,922	$10,270,285

THE REGINA PUBLIC LIBRARY BOARD

STATEMENT OF CAPITAL PROJECT RESERVE FUND

Year Ended December 31, 1985

	1985	1984
Balance, Beginning of Year	$572,656	$ 616,672
Revenue Contributions	577,000	577,000
Interest Earned	42,629	52,899
	1,192,285	1,246,571
Expenditures — automation	141,092	407,514
— buildings	605,818	266,401
— delivery vehicle	15,981	
— South Branch - books	100,000	
- furniture and fixtures	175,218	
	1,038,109	673,915
Balance, End of Year	$154,176	$572,656

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1985

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the following accounting practices:

Property and equipment

Property and equipment are stated at cost.

Depreciation

No depreciation is provided on buildings or equipment, instead debenture principal is treated as a current expenditure.

Revenue contributions to capital and capital project reserve fund

Certain capital expenditures, not financed through capital building grants or loan proceeds are paid for out of current revenue and charged to expenditure in the year of acquisition. These capital additions are also reflected as additions to property and equipment with a corresponding increase in capital fund surplus.

From 1984 to 1988 allocations of not less than $577,000 annually will be made from operations to the capital project reserve fund. Expenditures for certain capital items will be charged to the reserve fund from time to time as approved by the Board. These expenditures, when made, are reflected as additions to property and equipment with a corresponding increase in capital fund surplus. Interest earned on capital reserve fund investments is credited to the fund.

Pension Contributions

Permanent employees of the board are members of the Regina Civic Employees' Superannuation and Benefit Plan. Pension contributions include the board's matching of deductions from employees and an annual instalment required to amortize past service benefits funded by the City of Regina over the period to the year 2000.

2. PROPERTY AND EQUIPMENT

	1985	1984
Land	$ 172,060	$ 172,060
Buildings	5,087,384	4,481,567
Books, films, records and pictures	5,017,352	4,152,370
Furniture and equipment	1,227,933	995,185
Automobiles and trailers	57,522	54,284
Automation	794,472	653,380
	$12,356,723	$10,508,846

3. DUNLOP ART GALLERY PROJECTS

	1985	1984
Balance, beginning of year	$ 35,946	$ 30,149
Grants	55,230	37,985
Project revenue	5,753	3,728
Other revenue	2,360	4,156
	99,289	76,018
Project expenditure	37,569	40,072
Balance, end of year	$ 61,720	$ 35,946

4. LONG-TERM DEBT

	1985	1984
13¾% loan payable in annual instalments of $39,760 plus interest maturing in 1990	$198,801	$238,561

5. CAPITAL COMMITMENTS

Capital expenditures committed but not expended as at December 31, 1985 amount to approximately $137,000. These commitments will be financed by the Capital Project Reserve Fund.

SCHEDULE OF OPERATING EXPENSES

Year Ended December 31, 1985

	1985	1984
Art Gallery	$ 16,326	$ 14,455
Board members' honoraria	9,800	9,220
Book repairs and jackets	3,616	1,994
Cataloging		94,160
Copier Rental	45,431	35,786
Entertainment	2,246	1,437
Film Theatre	30,224	39,958
Finance charges	147,373	141,066
Fuel, light and water	162,239	166,064
Insurance	18,118	15,623
Inter-library service	5,082	5,909
Janitors' supplies	7,255	9,903
M.A.R.S.	10,649	17,372
Loan interest	32,802	38,269
Maintenance		
Automobiles	9,655	8,485
Buildings	177,607	169,992
Computer	73,278	28,427
Furniture and equipment	21,342	13,005
Grounds	11,202	12,703
Films and records	24,960	20,894
Pension contributions	207,367	194,735
Periodicals	44,168	50,738
Postage	49,136	36,389
Printing, production and office supplies	132,859	127,663
Professional fees	20,576	31,349
Public programs and promotion	80,574	80,839
Rental for branches	70,655	45,496
Research and development	225	1,805
Rentals	19,534	11,181
Salaries and wages	3,715,787	3,450,612
Staff development	7,593	9,791
Sundry	26,601	27,239
Taxes and licenses	3,479	3,938
Telephone	64,829	52,757
Travel	23,090	23,629
Unemployment and group insurance	120,363	107,520
Workers' compensation	3,573	3,396
	$5,399,614	$5,103,799

SCHEDULE OF REVENUE CONTRIBUTIONS TO CAPITAL

Year Ended December 31, 1985

	1985	1984
Books	$ 708,693	$644,742
Films	124,281	108,738
Furniture and equipment	57,530	52,322
Records and pictures	95,637	76,524
Loan repayment	39,760	39,760
	$1,025,901	$ 922,086